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Department of Law & Judiciary

Law (Establishment) Division

Notification

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In exercise of the powers conferred by section 78 of the Registration Act, 1908 (16 of 1908) and all others powers enabling it in this behalf, the Government of Goa hereby amends the Table of Fees, published in the Government Gazette (Supplement), Series I No. 31 dated 1-11-1965, as follows, namely:—

In the Table of Fees, for Articles I to IV, the following Articles shall be substituted, namely:—

“I. (1) This Article shall apply to those documents on which registration fee is leviable on an ad valorem scale on the amount or value of the consideration or of the market value of the property, to which the document relates.

(2) The registration fee on the following documents shall be levied on an ad valorem scale on the amount or value of the consideration or on the market value of the property, whichever is higher:—

Acknowledgement (not being of the nature described in Article III), Agreement for consideration (see Note 7), Annuity Bonds (see Note 6), Award, Bond, Bill of Exchange, Bill of Sale, Lease (see Notes 5 and 8), Instrument of Assignment, Conveyance, Mortgage (see Notes 2 and 3 below), Release (not being of the nature described in Article III), Scale, Transfer, any certified copy of a decree or order of Court, Composition Deed, Exchange of property (on the total market value of the properties exchanged), Gift, Partition (see Note 4 below), Partnership Deed, Settlement, Declaration of Trust.

(3) The ad valorem scale shall be:—

(a) If the amount or value of the consideration or the market value of the property to which such instrument relates, is wholly expressed therein,—

On amount/value/market value, whichever is higher

when the amount or market value, whichever is higher, does not exceed Rs. 25 lakhs	1%
when the amount or market value, whichever is higher, exceeds Rs. 25 lakhs but does not exceed Rs. 50 lakhs	2%
when the amount or market value, whichever is higher, exceeds Rs. 50 lakhs but does not exceed Rs. 1 crore	3%

when the amount or market value, whichever is higher, exceeds Rs. 1 crore

4%

(b) If such amount or value or market value is only partly expressed, the same ad valorem fee as above on the amount or value or market value, whichever is higher, which is expressed, and an additional fee of **Rs. 100/-**;

(c) If such amount or value or market value is not expressed at all, a fixed fee of **Rs. 500/-**.

Note 1.— The registration fee on conveyance executed by or on behalf of housing co-operative society shall be levied at the rate of one percent of the amount or value of the consideration or the market value of the property, whichever is higher.

Note 2.— Where the property subject to a mortgage is sold to the mortgagee, the difference between the market value of the mortgaged property and the amount of the mortgage money in respect of which fee has already been paid shall be considered as the amount of consideration for such deed of sale, provided the mortgage deed is proved to the satisfaction of the registering officer to have been duly registered and the fact of such registration is noted in the deed of sale. When there is no difference between such market value and the amount of mortgage money, the fee leviable shall be **Rs. 50/-**.

Note 3.— The fee leviable upon a document purporting to give collateral auxiliary or additional or substituted security, or security by way of further assurance, where the principal or primary mortgage is proved to the satisfaction of the registering officer to have been duly registered shall be the same as for the principal or primary mortgage, if the same does not exceed **Rs. 100/-**, otherwise it shall be **Rs. 100/-**.

Note 4.— In the case of an instrument of partition, the market value of the separated share or shares on which stamp duty is leviable shall be deemed to be the market value of the property to which such instrument relates.

Note 5.— In the case of leases, the amount or value of the consideration, on which the ad valorem fee is to be assessed, shall be as follows:—

- | | |
|--|--------------------------------|
| (1) Where the rent is fixed and no fine or premium is paid or money advanced, then, if the lease is granted, - | The fee shall be assessed on,- |
|--|--------------------------------|

(a) for a period less than a year

The total sum payable under the lease.

(b) for a definite period

The average annual rent reserved.

(c) for an indefinite period

The average annual rent which would be payable for the first ten years if the lease is continued so long.

(d) in perpetuity

One fifth of whole amount of rent which would be payable in respect of the first fifty years of the lease.

- (2) Where no rent is fixed but the lease is granted in consideration of a fine premium or money advanced only

The amount of such fine or premium or money advanced.

- (3) Where the lease is granted for a fine or premium or money advanced in addition to rent reserved

The amount of fine or premium or money advanced in addition to the fee which would be payable on such lease if no fine or premium were paid or money advanced.

N. B.— If a lease be given to a cultivator and the counterpart of such lease be registered in the same office and on the same day as the lease, the fee chargeable in respect of the two documents shall not be greater than the fee which would have been charged on the lease alone.

Note 6.— In case of an instrument executed to secure the payment of an annuity or other sum payable periodically or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount or value of the consideration on which the ad valorem fee is to be assessed, shall be as follows:—

Where the sum is payable,-	The fee will be assessed on,-
(a) for a definite period	The total amount to be paid during the period.
(b) in perpetuity or for an indefinite time not termi-	The total amount payable during the

nable with any life in being	first twenty years calculated from the date on which the first payment becomes due.
(c) for an indefinite time terminable with any life in being at the date of such instrument or conveyance	The total amount payable during the first twelve years calculated from the date on which the first payment becomes due.

Note 7.— In the case of service bonds and agreements for the hire of movable property, the amount or value of the consideration, on which the ad valorem fee is to be assessed shall be as follows:—

If the service bond or agreement is granted,-	The fee will be assessed on,-
(1) for a period of a year or less	The total amount payable under the service bond or agreement.
(2) for a definite period exceeding one year	The average annual amount to be paid during the period.
(3) for an indefinite period	The average annual amount to be paid during the first ten years.

Note 8.— If, in any case, the rent, remuneration or hire is payable partly in money and partly in kind, and the money value of the portion payable in kind is not expressed, the fee shall be charged at twice the amount of the ad valorem fee chargeable in respect of the amount payable in money, e.g. If the ad valorem fee chargeable on the amount payable in money is Rs. 4/-, the total fee leviable in respect of the document would be Rs. 4/- on the money value + Rs. 4/- for the payment in kind. And, if the rent or remuneration is payable entirely in kind, and the money value thereof is not expressed, a fixed fee of Rs. 500/- shall be charged.

Note 9.— The fee on any instrument comprising or relating to several distinct matters shall be the aggregate of the fees with which separate instruments, each comprising or relating to one of such matter, would be chargeable.

Note 10.— An instrument so worded, as to fall under the category of two or more kinds of documents, shall, when the fees chargeable thereunder are different, be charged with the highest of such fees.

Note 11.— (1) In the case of documents purporting or operating to effect a contract for the sale of immovable property, and:

(a) not containing a recital that the possession of the property has been delivered to the person contracting to buy, an ad valorem fee on the amount or value of the purchase money or on the market value of the property, whichever is higher, subject to the maximum of **Rs. 500/-** shall be charged on the document. A document purporting or operating to effect a sale of the said property executed in pursuance of the said contract shall be subject to an ad valorem fee on the amount or value of the purchase money or on the market value of the property, whichever is higher.

(b) containing a recital that the possession of the property has been delivered to the person contracting to buy, an ad valorem fee on the amount or value of the purchase money or on the market value of the property, whichever is higher, shall be charged on the document. The document purporting or operating to transfer by way of sale the said property executed in pursuance of the said contract shall be treated as a supplementary document and shall be subject to an ad valorem fee on the amount or value of the purchase money or on the market value of the property, whichever is higher.

(2) Except as otherwise provided in this Article, the provisions of clause (1) shall, so far as may be, apply to documents which purport to be or to operate as agreements for the transfer of any right, title or interest in immovable property, otherwise than by way of sale, and to documents which purport or operate to effect such transfers and are executed in pursuance of such agreements.

Note 12.— No fee shall be payable in respect of the registration of a document relating to immovable property which has already been registered in a wrong registration office and on which proper fee has been paid under this Article.

Note 13.— No fee shall be chargeable on mortgage deeds executed by Government servants in Civil or Military service for securing repayment of advances received from any Government for the purpose of constructing or purchasing dwelling houses for their own use.

II. *For the registration of a surrender of a lease.*— The same fee as for the lease surrendered.

III. This Article shall apply to documents on which fee shall be calculated according to the ad valorem scale in Article I subject to a certain maximum.

Registration fee calculated according to the ad valorem scale subject to a maximum of **Rs. 500/-** shall be levied on the following documents:—

Document which acknowledges merely the payment of the consideration for some other document which is also registered. Document which acknowledges the receipt of the consideration expressed in a previous registered document but not paid at the time of the execution of such document, where full ad valorem fee has, under Article I, been levied in respect of such previous document; Re-conveyances and releases executed on the extinction of liens in mortgages which are previously registered and on which full ad valorem fees have been levied; Documents acknowledging the receipt of instalments on account of mortgages which are registered and on which full ad valorem fees have been levied; Revocation of Trust or Settlement (see Note 1 below); Duplicate or duplicates presented for registration with the original document or documents on the same day; Duplicate or Duplicates not presented for registration with the original document or documents on the same day but on which reference to registration of the original document or documents is quoted; Release executed in pursuance of some other document on which full ad valorem fee in Article I has been paid (See Note 2 below).

Note 1.— The revocation of Trust or Settlement mentioned in this Article is one executed in pursuance of a power to revoke reserved in the original registered deed of Trust or Settlement and a partial revocation of Trust or Settlement executed otherwise than in pursuance of such power.

Note 2.— Release executed in pursuance of another document includes release by trustees in favour of beneficiaries and vice versa, release by settlee in favour of settlors, release by benamidar in favour of real owners and documents of similar nature.

Note 3.— In case of a release, the amount or value of the interest or claim released will always be the amount or market value of the property over which the claim is released. In such cases, if the amount or value of the consideration for the release is not shown, the registration fee shall be levied according to the ad valorem scale in Article I but subject to a maximum of the amount of fee chargeable under Article I (3) (c).

IV. This Article shall apply to documents on which fixed fee is to be levied.

A fixed registration fee of **Rs. 1,000/-** shall be levied for the registration of the following documents:—

Power of Attorney, Writing of Divorcement, a Certificate of Heirship, Guardianship, Administratorship, or Executorship, a Notice of pendency of a suit of proceeding referred to in section 52 of the Transfer of Property Act, 1882 (4 of 1882), Revocation of Trust or Settlement (see Note 2 below), Dissolution of Partnership, Agreement or Pre-emption in a partition deed or in a lease, Apportionment of property, Adoption deed, Declaration of Trade Marks, Declaration, Agreement of Easement where amount or value of consideration is not shown, Documents which do not fall within any other Article of the Fee Table.

Note 1. — Where an ad valorem fee on the property to which such Trust Deed relates has once been paid on the registration of a deed appointing a body of trustees for the management of any property, and a subsequent deed appointing one or more Trustees in addition to or in place of some of those appointed as above is presented for registration, such subsequent deed shall be liable to the fixed fee of **Rs. 1000/-** under this Article.

Note 2.— The revocation of Trust or Settlement mentioned in this Article is one where a previously registered Trust or Settlement is wholly revoked otherwise than in pursuance of a power to revoke reserved in the original deed of Trust or Settlement."

This Notification shall come into force with effect from the 1st day of June, 2013.

By order and in the name of the Governor of Goa.

R. K. Halankar, Under Secretary (Estt.).

Porvorim, 30th May, 2013.

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